



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of }  
R . CANTLAY }

In the Matter of the Appeal of }  
CECELIA CANTLAY }

In the Matter of the Appeal of }  
CEDRIC GIBBONS }

In the Matter of the Appeal of }  
DOLORES DEL RIO GIBBONS }

In the Matter of the Appeal of }  
JOSEPH TANZOLA }

In the Matter of the Appeal of )  
MRS. AILEEN TANZOLA )

In the Matter of the Appeal of }  
MR. AND MRS. RAYMOND J. DAUM }

In the Matter of the Appeal of }  
JAMES A. CREELMAN (now deceased )

Appearances:

For Appellants: Howard D. Emerson, Accountant; A. Don  
Duncan, Attorney at Law,  
For Respondent: W. M. Walsh, Assistant Franchise Tax Com-  
missioner; James J. Arditto, Franchise Tax  
Counsel.

O P I N I O N

These appeals are made pursuant to Section 19 of the Personal Income Tax Act (Chapter 329, Statutes of 1935, as amended) from the action of the Franchise Tax Commissioner in overruling the protest of each of the individuals below named to a proposed assessment of additional tax for the taxable year 1936 in the amount, indicated:

R. Cantlay	\$26.65
Cecelia Cantlay	26.65
Cedric Gibbons	9.15

Appeals of R. Cantlay, Cecelia Cantlay, Cedric Gibbons,  
Dolores Del Rio Gibbons, Joseph Tanzola, Mrs. Aileen Tanzola,  
Mr. and Mrs. Raymond J. Daum, and James A. Creelman (now deceased)

Dolores Del Rio Gibbons	\$ 9.05
Joseph Tanzola	26.25
Mrs. Aileen Tanzola	26.25
Mr. and Mrs. Raymond J. Daum	181.38
James A. Creelman (now deceased)	18.73

A 1939 amendment to Section 19 of the Personal Income Tax Act (Stats. 1939, p. 2557) increased from three to four years the period within which notice of a proposed assessment of additional tax might be mailed under that Section. On the effective date of the amendment, July 25, 1939, the three-year period prescribed by the Act as originally adopted in 1935 had not yet run as respects any of the proposed assessments here in question. Notice of the proposed assessment was mailed to the taxpayer in each case after the three-year period originally provided but within the four-year period specified by the 1939 amendment.

The Appellants contend that the three-year period in effect at the time liability for the asserted taxes arose is applicable and that the notices of the proposed assessments were not, accordingly, mailed within the time required by law. For the reasons set forth in our opinion in the Appeal of C. L. Duncan (March 9, 1944) we hold that the four-year period provided by the 1939 amendment governs and that the notices were mailed within the prescribed time.

#### O R D E R

Pursuant to the views expressed in the opinion of the Board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the action of Chas. J. McColgan, Franchise Tax Commissioner, in overruling the protest of each of the individuals below named to a proposed assessment of additional personal income tax for the taxable year 1936 in the amount indicated, pursuant to Chapter 329, Statutes of 1935, as amended, be and the same is hereby sustained:

R. Cantlay	\$26.65
Cecelia Cantlay	26.65
Cedric Gibbons	9.15
Dolores Del Rio Gibbons	9.05
Joseph Tanzola	26.25
Mrs. Aileen Tanzola	26.25
Mr. & Mrs. Raymond J. Daum	181.38
James A. Creelman (now deceased)	18.73

Done at Los Angeles, California, this 31st day of May, 1944,  
by the State Board of Equalization.

Wm. G. Bonelli, Member  
J. H. Quinn, Member  
Geo. R. Reilly, Member

ATTEST: Dixwell L. Pierce, Secretary